

IN THE CLAIMS

Please cancel Claim 8 without prejudice.

Please amend Claim 7 as follows:

*sub E1*  
*D1*  
7. (Twice Amended) A semiconductor device comprising a substrate and formed thereon an active layer having the surface of (111)-plane; the active layer being used in photoelectric conversion, where an angle formed by any arbitrary two cutting lines not coming into coincidence is represented by  $\theta$ , and the active layer has a cutting angle of  $|\cos\theta| = \frac{1}{2}$  or  $3^{1/2}/2$ .

Please add Claims 10 and 11 as follows:

*sub E3*  
*D2*  
--10 (New) A photoelectric conversion element comprising an anti-reflection layer, an  $n^+$  layer, a  $p^-$  layer, and an electrode, provided from the light incident side,

wherein the  $n^+$  layer and the  $p^-$  layer are epitaxial silicon layers and their surfaces are substantially (111)-plane.

11. (New) The photoelectric conversion element according to claim 10, wherein the  $p^-$  layer has a thickness of about  $30\mu\text{m}$ .--

REMARKS

Claims 7 and 9-11 are pending with Claims 7 and 10 being the only independent claims. Claim 8 has been cancelled without prejudice. Claims 10 and 11 are